



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

October 29, 2001

The Honorable Merlin M. Renne
Chief Judge
County of King and Queen General District Court
P. O. Box 316
Yorktown, VA 23690

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of King and Queen General District Court for the period July 1, 2000 through June 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc:

Joyce S. Mitchell, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable Merlin M. Renne
Chief Judge
County of King and Queen General District Court
P. O. Box 316
Yorktown, VA 23690

Joyce S. Mitchell
Clerk of the Court
County of King and Queen
P. O. Box 86 GDC
King and Queen CH, VA 23085

Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, Virginia 23219

1 Report File
1 Working Papers

The Honorable
Chief Judge
of General District Court
, VA

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the of General District Court for the period .

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Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable
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Clerk of the Court
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